PART IV

Section 2-C—(1)

GENERAL STATUTORY RULES ISSUED BY THE STATE GOVERNMENT UNDER THE CENTRAL ACTS AND STATE ACTS AND RULES MADE BY THE GOVERNOR UNDER THE CONSTITUTION.

PUBLIC HEALTH, LABOUR AND MUNICIPAL ADMINISTRATION SECRETARIAT.

NOTIFICATION.

Dated 28th July 1965

G.S.R. 607.—The following draft of the Mysore Municipalities Octroi Model Bye-laws, 1965 which the Government of Mysore proposes to make in exercise of the powers conferred by clauses (*m*) and (*gg*) of sub-section (1) of Section 324 read with sub-section (1) of Section 325 of the Mysore Municipalities Act, 1964 (Mysore Act 22 of 1964), is hereby pnublished as required by sub-section (1) of Section 325 of the said Act for the information of persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after 8th September 1965.

Any objection or suggestion which may be received from any person with respect to the draft bye-laws by the State Government before the date specified above will be considered by the Government. Objections or suggestions may be addressed to the Secretary to Government of Mysore, Public Health, Labour and Municipal Administration Department, Vidhana Soudha, Bangalore-1.

DRAFT MYSORE MUNICIPALITIES OCTROI MODEL BYE-LAWS, 1965.

1. *Title.*—These bye-laws may be called the Mysore Municipalities Octroi Model Bye-laws, 1965.

2. *Definitions.*—In these bye-laws unless the context otherwise requires,—

(*a*) 'Act' means the Mysore Municipalities Act, 1964;

(*b*) 'Form' means a form appended to these bye-laws;

(*c*) 'section' means a section of the Act.

3. *Dutiable article to pass through octroi stations.*—No article liable to octroi shall be brought within the municipality except through the octroi stations specified by the municipal council.

4. *Inspection, etc.*—The octroi stations at which goods shall be liable to inspection shall be on the roads speified by the municipal council, or the bonded warehouse, or post office or railway station as the case may be. Every person bringing dutiable goods into the municipal limits shall report the fact at the first of the octroi stations on the route by which it is brought. All officers of the octroi department authorised in this behalf may inspect the contents of any conveyance or package.

5. *Post Office.*—(1) Any person receiving articles liable to octroi through post shall pay the duty to the octroi officials on duty in or near such post office.

(2) The addressee or any agent of the addressee or the person receiving from or taking delivery of articles through the post office shall file a declaration about the contents or value of the articles received together with the documents such as invoices, receipts or correspondence.

(3) If no such declaration is filed and no duty is paid, the person receiving the articles or the addressee whether resident within the municipal limits or not, shall produce the articles or cause them to be produced before the Municipal Commissioner, or the Chief Officer as the case may be.

6. *Assessment and collection of octroi near the railway station.*—The Octroi official in charge of an octroi

station established near a railway station or goods yard shall assess and collect octroi on the goods with reference to the railway receipt of invoice produced by the person bringing the goods.

7. *Table of octroi.*—A table showing the octroi leviable shall be open to inspection by any person at the municipal office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every octroi station at which octroi is levied.

8. *Establishment of bonded warehouse.*—The municipal council shall provide a bonded warehouse for the custody of goods which may be declared as intended for temporary detention within the municipal limits and for eventual transport outside the municipal limits or for being brought within the municipal limits after payment of octroi.

9. *Working hours of bonded warehouse.*—The bonded warehouse shall be kept open for transaction from 7 A.M. to 10 A.M. and 2 P.M. to 5 P.M. daily except on Sundays, and holidays authorised by the municipal council. Arrangement shall be made by the municipal council for dealing with perishable articles on Sundays and holidays.

10. *Issue of pass.*—When goods are to be taken to the bonded warehouse, a pass in Form I shall be issued to the person bringing the goods at the octroi station at which such goods are brought into the municipal limits.

11. *Depositing declaration.*—Any person depositing goods in the bonded warehouse shall, unless the officer-in-charge of the octroi station has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in writing in Form II of the description, weight, quantity, and if necessary of the value, of such goods.

12. *Issue of receipt.*—A receipt in Form III shall be given by the officer-in-charge of the bonded warehouse for all the goods deposited in the bonded warehouse and a register of all such goods shall be maintained by him in Form IV showing the date of deposit, the description of the goods deposited and the date of removal of the goods and the storage fees paid, if any.

13. *Depositor to obtain receipt and produce it for delivery.*—It shall be the duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department shall not be responsible for any goods left at the premises which are not covered by a receipt. The receipt given by the Octroi Department to the person for depositing the goods shall be returned for taking delivery of the articles to which it relates. The Officer-in-charge shall refuse to deliver goods if the receipt is not produced at the time of taking delivery of the articles.

14. *Delivery of articles to persons authorised by the depositor.*—If the depositor does not himself take delivery of the article deposited in the octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may at the discretion of the officer-in-charge of the octroi office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer-in-charge of the octroi office.

15. *Person depositing goods may break bulk or change the packing.*—Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer-in-charge of the warehouse or may on paying octroi thereon bring such goods into the municipal limits or may transport such goods outside the municipal limits.

16. *Storage fee.*—No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon at the following rates, namely :—

(*a*) goods shall be allowed to remain free of charge for twenty-four hours and after that period a charge shall be made at the following rates for seven days or portion thereof, namely :—

TABLE

(1) .....

(2) .....

(*b*) double the rates shall be charged after seven days provided the municipal council may at its discretion allow a reduction in or exemption from such double rates ;

(*c*) the dates of admission and removal of goods taken together shall reckon as one day and Sundays and holidays shall not be taken into account in reckoning the date for which fees under each class shall be payable, and when delay is caused by the inability of the officer in charge of warehouse to examine and pass goods, such period of delay shall not be reckoned.

17. *Receipt for payment of storage fees.*—For the storage fees received, receipt shall be issued in Form V.

18. *Period for claiming deposited goods and disposal of unclaimed goods.*—All perishable commodities remaining uncleared or unclaimed after forty-eight hours shall be sold by public auction to the highest bidder at the bonded warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notices of the fact shall be posted for seven days at the bonded warehouse and at the municipal office and provided further that

the goods shall be sold earlier when the storage fees are likely to exceed their value.

19. *Sale proceeds how dealt with.*—When any goods are sold under bye-law 18, the sale proceeds shall be credited to the municipal funds, in payment of octori and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balances received during that time shall be considered by the Municipal Commissioner or Chief Officer, as the case may be. After the expiry of one year, or after all claims received during that period have been disposed of, the balance shall be credited to Municipal funds. No claims shall be admitted after the said period of one year, except by special permission of the municipal council.

20. *Municipal council not responsible for damage to goods.*—The Municipal council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of warehouses or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person in charge of the safe custody of goods.

21. *Permission to use private warehouses as bonded warehouse.*—Any person may, with the sanction of the Municipal Commissioner or the Chief Officer, as the case may be, be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the Municipal Commissioner or Chief Officer, as the case may be.

22. *Refunds.*—On all articles on which octroi has been paid and which are subsequently transported beyond the municipal limits, refunds shall, subject to these bye-laws be granted at the rates originally charged at the time they were brought into the municipal limits:

Provided that no such refunds shall, except in the case of timber brought in and transported outside the municipal limits in logs, be granted unless such goods are transported outside the limits within six months from the date on which octori was levied.

23. *Refunds when admissible.*—No refund shall be allowed in respect of goods :—

(*a*) regarding which the amount of octroi levied does not exceed one rupee ;

(*b*) regarding which a declaration of the intention to transport outside the municipal limits has not been made at the time of bringing them into the municipal limits ;

(*c*) which since they were brought within the municipal limits have changed their form by any process of manufacture or in respect of which any business has been transacted by way of sale, barter or hire or in any other way ;

(*d*) which are not transported outside the municipal limits within one month from the date of their being brought into the municipal limits ;

(*e*) which are transported outside the municipal limits within two months of their being brought into the municipal limits but regarding which due intimation has not been given to the Municipal Commissioner, or the Chief Officer within such time as may be fixed by the municipal council ;

(*f*) which are transported outside the municipal limits after twelve hours from the time of issue of the permit in Form VI ;

(*g*) regarding which no application for refund is made within fifteen days from the date of the transport outside the municipal limits :

Provided that in the case of petrol brought within the municipal limits and transported thereafter, such petrol shall be deemed to be the same which is brought into the

municipal limits and no further proof of identification need be demanded to establish a claim for the refund of Octroi.

24. *Procedure of refunds when goods are transported out of the municipal limits.*—(1) In the case of goods which are transported outside the municipal limits without breaking in bulk within twenty-four hours of their being brought into the municipal limits and on which octroi has been collected, refunds shall be made by the octroi official in charge of the octroi station from which they are transported outside the municipal limits, in accordance with the following procedure, namely :—

(i) the octroi official shall—

(*a*) require the production of the receipt relating to the goods issued at the time they were brought within the municipal limits ;

(*b*) examine the receipt and seal or mark ;

(*c*) satisfy himself that the goods are the same as those specified in the receipt and that the bulk is not broken ;

(ii) On being satisfied that the procedure as laid down in clause (i) has been followed, the octroi official shall sign the declaration in Form VI and then refund the amount after taking the signature of the person bringing the goods to the municipal limits on the declaration form in acknowledgment of the refund.

(2) No refunds shall be made in the case of goods transported outside the municipal limits after twenty-four hours of their being brought within the municipal limits.

(3) In the case of parcel to be transported outside the municipal limits, within twenty-four hours part by part, by breaking bulk, the person transporting the goods should follow the procedure of obtaining permits in Form VI and claiming of refunds under the procedure of refunds for transport outside the limits after twenty-four hours and within one month.

25. *Procedure for refund for transport outside the municipal limits after twenty-four hours and within one month.*—Any person claiming refund under these bye-laws shall produce goods to be transported outside at the municipal office together with the duplicate receipt for octroi paid thereon and the application for refund prepared in Form VII which can be obtained free of charge at the municipal office.

26. *Calculation of the amount of refund to be paid.*—On receiving an application under the preceding bye-laws the officer authorised for this purpose on being satisfied as to the identity of the goods produced with those for which receipt is being granted shall calculate the refund to be paid.

27. *Presentation of application for refund.*—The application for refund with the goods to which it relates shall be presented at the octroi station through which it is transported outside the municipal limits, within such interval from the hour of examination as the municipal council may determine. This interval shall be fixed with due regard to, among other things, the distance of the outposts from the municipal office but shall in no case exceed twelve hours.

28. *Checking of goods produced with the entries in the refund application form.*—The octroi official in charge of the octroi station from which the goods are transported outside the municipal limits shall satisfy himself that the goods produced for transport outside the municipal limits as covered by the refund application correspond with the entries in the refund application form and that they are presented within the time limit fixed by the municipal council under the preceding bye-law.

29. *Goods to be permitted to be transported after filling up the certificate.*—If the goods are being transported outside the municipal limits otherwise than by rail and if the consignment appears to be duly covered by the refund form and is produced for transportation outside within the

time limit, the octroi official shall verify entries in the refund form with that of the goods under transportation and certify the refund form and fill up the certificate on the reverse of the application and return the application to the person who intends to transport or his agent and shall allow the consignment to proceed. Otherwise he shall retain the refund form and report the circumstances forthwith for the orders of his immediate superior.

30. *Procedure for refund in case of goods tansported by rail.*—If the goods are transported outside the municipal limits, by rail, the official in charge of the octroi station of exit shall retain the refund form pending production of a railway receipt for all the goods covered by the refund form. Upon production of the railway receipt if, after the enquiry, the octroi official concerned is satisfied that the goods produced are covered by the refund form and also by the railway receipt in question, he shall then endorse on the reverse of the form, the number and date of the railway receipt and shall return the form and railway receipt to the person in charge of the goods.

31. *Payment of refund.*—In all cases in which refund is claimed, the form duly endorsed in accordance with the preceding bye-laws with the railway receipt if any, must be produced at the municipal office by the person seeking the refund, where it shall be checked by the refund clerk with original entries in the refund ledger, and the report on the reverse of the form shall be filled up and signed by him and if after due check, the Municipal Commissioner or Chief Officer as the case may be is satisfied that a refund of octroi covered by the refund form is duly payable he shall pass an order for payment and forthwith pay the same to the person presenting the refund form obtaining acknowledgment in the place provided.

32. *Refund to lapse if not presented within two months.*—If an application for refund is not presented for payment within two months after the close of the month

of the registration of the application in the refund ledger, the claim shall be deemed to have lapsed.

33. *Licence to be obtained for selling articles liable to octroi.*—No person shall sell the following articles liable to octroi without obtaining a licence granted in this behalf, namely,—

..... (here enter the articless).

34. *Licence fee.*—Fees shall be charged at the following rates for grant of licences, namely,—

(1) Wholesale dealer's licence	..	Six rupees
(2) Retail dealer's licence	..	Three rupees
(3) Street hawker's licence	..	One rupee

35. *Conditions of licence.*—The conditions subject to which a licence is granted shall be those indicated in Form VIII or Form IX or Form X as the case may be.

36. *Power to refuse or cancel licence.*—The Municipal Commissioner of Chief Officer as the case may be, may grant, suspend, withdraw, or refuse licences required to be granted under these bye-laws.

37. *Articles in respect of which licence is required not to be brought within the municipal limits or kept for sale, etc.*—It shall not be lawful for any person to bring into the municipal limits or keep, sell, or offer for sale any specified article in any form for which a licence is required after such licence is refused, suspended or withdrawn or cancelled.

38. *Penalty for contravention of bye-laws.*—Any person contravening any of the bye-laws indicated in column (1) of the Table below shall be punishable with fine which may extend to the amount indicated in the corresponding entry in column (2) thereof, and in the case of continuing contravention with an additional fine as indicated in column (3) and where the contravention continues after receipt of a notice from the municipal council, with fine as indicated in column (4) thereof;

TABLE.

No. of byelaw	Amount of fine leviable for contravention.	Amount of fine leviable for continuing contravention.	Amount of fine leviable for continuing contravention after the receipt of notice.
1	2	3	4
3	Rs. fifty	... Rs. ten	... Rs. five
4	Rs. twenty-five	... Rs. five	... Rs. two
5	Rs. fifty	... Rs. ten	... Rs. five
4	Rs. fifty	... Rs. ten	... Rs. five
38	Rs. fifty	... Rs. ten	... Rs. five

FORM I—TRANSIT PASS.

(*See* Byelaw 10)

Original.

Book No.....Name of the

Octroi Station .....

Pass No.....
Name of owner .....
Place from which brought.....
To which placee.....
Name of consignee.....
Name and description of article...
No..... Carriage.....
Name of peon escorting the goods...
Date.....

Duplicate.

Name of the

Octroi Station.....

Pass No .....
Name of owner.....
Place from which brought.....
To which place.....
Name of consignee.....
Name and description of artic'e.....
No..... Carriage.....
Name of peon escorting the goods.....
Date.....

Signature of Mutsaddi.

NOTE.—To be forwarded to the Municipal Office or Bonded Warehouse for ackenowledgement and return. To be pasted to the original on its return.

Date..... Signature.

Triplicate.

Pass No.
Name of owner.....
Place from which brought.....
To which place.....
Name of consignee.....
Name and description of article...
No.....Carriage.....
Name of peon escorting the goods...
Date.....

Signature of Mutsaddi.

NOTE:—To be filed in the Municipal Office or Bonded Warehouse.

FORM II.

(*See* Bye-law 11)

DECLARATION BY IMPORTER DEPOSITING GOODS IN BONDED WAREHOUSE.

To

The Officer in charge of the Bonded Warehouse,

Bonded Warehouse,

.....Municipality.

Please receive the undermentioned goods and deposit them in the Bonded warehouse.

Name of the depositor.....

Description of articles deposited.....

No. of packages etc. .....

Distinguishing marks, if any .....

Weight .....

Quantity .....

Value of goods deposited.

(Copy of invoice to be enclosed).

I do hereby certify that I have satisfied myself that the entries as made by me above are correct.

Date.....

Place..... .....

Signature of Depositor.

FORM III

(*See* Bye-law 12)

Receipt for goods deposited in the Bonded Warehouse

.....Municipality.

Book No. .....

Receipt No. .....

1. Name of Octroi Station and Transit pass No. .....
2. Name of owner .....
3. Name of article .....
4. Where collected .....
5. Quantity/Weight .....
6. Time .....
7. Date .....

Officer in-charge of Bonded Warehouse

Note.—To be Printed in duplicate and every Second copy to be headed "duplicate" and perforated.

FORM IV

(*See* Bye-law 12)

Register of goods deposited in the Bonded Ware House.....Municipality.

Name and address of depositor	Description of the goods deposited with particulars as to the quantity or weight		No. of Bonded Warehouse receipt given to the depositor	Date and time of receipt at the Bonded Warehouse		Signature of depositor	Date and time of removal		Storage fee	Signature of Officer in charge of Bonded Warehouse	Remarks
	Description	Quantity or weight		Month and date	Time		Month and date	Time			
1	2	3	4	5	6	7	8	9	10	11	12

N. B.:—Separate register may be maintained if necessary for particulars of articles deposited in large quantities.

FORM V

(*See* Bye-law 17)

Receipt for Storage Fee

Book No. ..... Date..... ... .

Receipt No. .....

Received from Shri ....
the sum of Rs. ....(in words) being the storage charges from .....to.....19... ..
for . ...days at..... per day.

Officer in charge of
Bonded Warehouse

Note.—Every alternate sheet should be headed duplicate and perforated.

FORM VI.

(*See* Bye-laws 23, 24).

Transport permit.

Counterfoil.

The Octroi Mutsaddi

..... Octroi Station.

Allow the following goods/animals to go out of the octroi limits at your octroi station on satisfying yourself as per rules and endorse the certificate on the reverse as required :—

No. and date of receipted import bill.	Description of goods or animals to be exported.	No. of packages or animals.	Time of issue of the pass.
(1)	(2)	(3)	(4)

Signature and designation of the Officer issuing the pass.

FORM VI.

(*See* Bye-laws 23, 24).

Transport permit.

The Octroi Mutsaddi

.....Octroi Station.

Allow the following goods/animals to go out of the octroi limits at your octroi station on satisfying yourself as per rules and endorse the certificate on the reverse as required :—

No. and date of receipted import bill.	Description of goods or animals to be exported.	No. and discription of packages or animals.	Weight or value.	Name of exporter.	Octroi paid in respect of those goods or animals. Receipt No., Amount and date.	Time of issue of the pass.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature and designation of the Officer issuing the pass.

Declaration.

I..... Mutsaddi in charge of the octroi station do hereby declare that I have inspected the goods/ animals mentioned in this pass and satisfied myself as required by rules and do hereby certify that the above mentioned goods/animals have passed out of the octroi station on.....at hour.....

Date

Octroi Mutsaddi

.....Octroi Station.

Received payment of Rs.....(in words).....

Date

Signature of the applicant for refund of octroi.

Note :—To be pasted to the counterfoil when received back from the Octroi Station of export.

FORM VII.

(Bye-law 25)

Municipality of.....

Form of Application for refund of octroi on goods exported from the Municipality.

	To be filled up by the exportor								To be filled up by verifying officer					Coupon
Description of goods	Quantity, number or value	Name of exportor with address in full	Name of person presenting this application with address in full	Place to which the goods are to be exported	Name of consignee with address in full	Name of octroi station at which the goods are to be exported	Date and hour at which the goods are to be exported	Name of conveyance	Particulars of packge i.e., No. of bags, baskets etc.	Deduction to be made from the qu.ntity, No. or value of goods	Why deducted	Net quantity, value or number	Rate of Octroi	Amount of refund	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

1. I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to.....who is my au horised agent.

2. These goods have been imported by me as per receipt attached.

Signature of the exporter or his authorised representative.

Endorsement by verifying Officer

I have as far as p ssible examined the goods mentioned in this application and made entries in cols. 10 to 15.

I have this day.....at.....a.m./p.m. satisfied myself that they agree with the details of the application.

Signature of verify ng officer.

Endorsement by the Mutsaddi at the Octroi Station of export.

I certify the goods numbering/weighing..... mentioned in this application passed out of the Municipal limit in my presence on.....at.....

Signature of the Mutsaddi at the export octroi Station

Report of refund clerk :

Checked and agreed with the refund ledger (the exporter has produced Railway receipt) No.....(in proof of export)

Signature of refund clerk.

Order of the Disbursing Officer

Pay Rs.....
Date... .....

Payee's Acknowledgement.

I acknowledge receipt of the amount entered in the payment order, *viz.*, Rs.....

Signature of payee.

Certified that the goods mentioned to this application have actually passed out of municipal limits in my presence on.....at.....

Signature of Mutsaddi
at export Octroi Station

FORM VIII

(*See* Bye-law 35)

WHOLESALE DEALERS' OCTROI LICENCE

Name of the Licence holder :
Residence :
Name of Vendor :
Residence :

You are hereby authorised to vend, by wholesale, subject to the provisions of the licence.....issued from the Bonded Warehouse of the City/Town... ..... Municipal Council.

1. That this licence shall only be in forme till the 31st March 19.... and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignment of..... to your address and probable date of arrival within Municipal limits be given to the officer-in-charge of the Municipal Bonded Warehouse, that these goods be brought within the municipal limits, between the hours of 6 A.M. and 6 P.M. and by way of the public roads specified or by the railway and that the parties incharge report themselves to the first ookad reached within municipal limits a peon from which will accompany the consignment to the Bonded Warehouse and that the persons bringing the goods in charge of the consignments shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the officer-in-charge of the Municipal Bonded Warehouse.

3. That all octroi articles attempted to be introduced within municipal limits **after 6P.M. and before 6 A.M. by** any other than the public roads specified or by the railway, will be considered as a contraband and treated accordingly.

4. That the article subject to octori duty above mentioned shall not be introduced into your premises or place of business without payment of octori thereon.

5. That when by this licence you are authorised to vend the article in any form, an account in the accompanying form shall be kept by you of all stock of the article brought into the municipal limits disposed of either by sale within the municipality or transported beyond the municipal limits and that such account shall be open to the inspection of any octroi officer and shall be submitted to the Bonded Warehouse on the 11th of every month for verification.

6. That no dutiable article . . . . . intended for consumption in the municipality shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond Municipal limits.

7. That this licence be not transferable by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have power to act under it.

8. The Municipal Commissioner/Chief Officer, may refuse, suspend or withdraw the licence for any breach of all or any of the conditions of licence.

FORM IX

(Bye-law 35)

Retail Dealers' Octroi Licence

Name of the licence holder :
Residence :
Name of the Vendor :
Residence :

You are hereby authorised to store and vend, subject to the provisions of this licence, the following articles on the premises No. .....within the Municipal limits of the....
.....

1. That the said premises may be inspected by any octroi officer at any time in the maner prescribed by the bye-laws.

2. That all.....in the said premises and purchased or sold by you shall have paid duty or shall have been purchased from a duly licensed vendor.

3. That no . ..... will be permitted to be stored or sold in any other than licensed premises and any .... found in an unlicensed premises will be considered as contraband and treated accordingly.

4. That this licence shall only be in force for twelve months, *viz.*, from 1st April 19.....to 31st March 19..... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

5. That this licence be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have the power to act under it.

6. The licence holder is required within fifteen days from the date of issue of this licence to have sign board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly painted thereon in Kannada or English.

Number of licence :

Name :

Licence to sell :

7. The Municipal Commissioner/Chief Officer may refuse. suspend or withdraw the licence for breach of all or any of the conditions of the licence.

8. That when by this licence you are authorised to vend in any form, an account shall be kept by you of all stock of the article purchased and sold and that such account shall be open to inspection by any octroi officer.

FORM X

(Bye-law 86)

SILLIT HAWKERS' LICENCE

Name of the licence holder :
Residence :
Name of the Vendor :
Residence :

You are hereby authorised to vend, subject to the provisions of this licence, the following articles within the Municipal limits of the .....

1. That the said articles may be inspected by any octroi officer at any time in the manner prescribed by the bye-laws.

2. That all ..... purchased or sold by you shall have paid duty or shall have been purchased from a duly licensed vendor.

3. That no ..... will be permitted to be sold without payment of octroi and any ..... found in your possession will be considered as contraband and treated accordingly.

4. That this licence shall only be in force for twelve months, *viz.*, from 1st April 19.... to 31st March 19.... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

5. That this licence be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have the power to act under it.

6. The Municipal Commissioner/Chief Officer may refuse, suspend or withdraw the licence for breach of all or any of the conditions of the licence.

7. That when by this licence you are authorised to vend in any form, an account shall be kept by you of all stock of articles purchased and sold and that such account shall be open to inspection by any octroi officer.

[No. PLM 1 MLR 65].

By Order and in the name of the Governor of Mysore,

B. VENKATARAMIA,

Deputy Secretary (Special),

recovering any tax or (iii) on any other account, and the period for which the sum is due. The measures adopted for effecting recovery and the reasons for non-recovery should also be clearly indicated in the statement.

5. Maximum limits of sum to be written off.—Subject to the provisions of rule 3, the municipal council may write off irrecoverable sums due in any case where the amount does not exceed rupees fifty and where the sum exceeds rupees fifty in any case, the previous sanction of the Commissioner shall be obtained before writing off the sum.

6. Details of sums involved, etc., to be given in minutes book.—Where any sum due on account of any tax or of costs in recovering any tax or on any other account has been written off by the municipal council, full particulars regarding the nature of the sum due, that is, whether it is due (i) on account of any tax, or (ii) on account of costs in recovering any tax, or (iii) on any other account, and also the assessment number, the sum written off and the period to which it relates, shall be given in the minutes book of the municipal council, the total amount written off in each case being indicated in words.

7. Remission of fee chargeable for distress.—(1) The municipal council, may remit the whole or any part of any fee chargeable for distress where it is satisfied that,—

(*a*) sums due as tax or costs in recovering any tax or on any other account have been recovered or have been paid; or

(*b*) the demand for the payment has been made against the wrong person; or

(*c*) the demand has been made by mistake.

(2) The provisions of rules 5 and 6 shall *mutatis mutandis* apply to the remission of any fee chargeable for distress.

[No. PLM 2 MLR 65.]

By Order and in the name of the Governor of Mysore,

B. VENKATARAMIA, *Deputy Secy.*